Docket No.: 20708/0205525-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Akihiro Toshima et al.

Application No.: 10/599,432 Confirmation No.: 8748

Filed: September 28, 2006 Art Unit: 3682

For: STEERING APPARATUS AND Examiner: T. C. Diaz

MANUFACTURING METHOD OF SAME

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir

INTRODUCTORY COMMENTS

In response to the Office Action dated September 4, 2008, finally rejecting claims 1-5 please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 3 of this paper.